



General Assembly

January Session, 2009

**Amendment**

LCO No. 6999

**\*SB0037906999SR0\***

Offered by:  
SEN. KANE, 32<sup>nd</sup> Dist.

To: Subst. Senate Bill No. 379

File No. 240

Cal. No. 228

**"AN ACT ESTABLISHING A LAND VALUE TAXATION PILOT PROGRAM."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 12-657 of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective October 1, 2009*):

5 The administration of this chapter is vested in the Commissioner of  
6 Revenue Services, provided the commissioner may delegate the  
7 authority to administer and collect the tax due pursuant to this chapter  
8 to any town requesting such authority. Any town to which the  
9 commission delegates such authority may collect and retain any  
10 amounts collected thereunder. All forms necessary and proper for the  
11 enforcement of this chapter shall be prescribed and furnished by the  
12 commissioner. The commissioner may require any agent, clerk,  
13 stenographer or other assistant to execute a bond in such sum as said  
14 commissioner determines for the faithful discharge of his duties. The  
15 commissioner may prescribe regulations and rulings, not inconsistent

16 with law, to carry into effect the provisions of this chapter, which  
17 regulations and rulings, when reasonably designed to carry out the  
18 intent and purpose of this chapter, shall be prima facie evidence of its  
19 proper interpretation. The commissioner shall, at least annually, and  
20 oftener in his discretion, publish for distribution all regulations  
21 prescribed hereunder and such rulings as appear to him to be of  
22 general interest."